November 20, 2026

To All Persons Concerned

Name of Company Listed:	Kyocera Corporation
Name of Representative:	Shiro Sakushima
	President and Representative Director, President and Executive Officer, CEO
	(Code number: 6971, TSE Prime Market)
Contact Person:	Hiroaki Chida
	Director, Managing Executive Officer, CFO,
	Executive General Manager of Corporate Planning Office and Headquarters
	(Tel: +81-75-604-3500)

Notice Regarding the Recording of Non-Recurring Gain in Non-Consolidated Financial Results

As announced on November 19, 2026, with respect to "Notice Regarding the Sale of Shares and the Expected Recording of Non-Recurring Gain in Non-Consolidated Financial Results", Kyocera Corporation (the "Company") hereby announces that the amount of "gain on sale of long-term investments in debt and equity securities" as a non-recurring gain to be recorded was determined today, as detailed below:

1. Amount of Gain on Sale of Long-term Investments in Debt and Equity Securities
   108.9 billion yen

2. Impact on Financial Results
   In the non-consolidated financial statements for the year ending March 31, 2027 ("fiscal 2027") of the Company, the Company will record a gain on sale of long-term investments in debt and equity securities in the amount of 108.9 billion yen as a non-recurring gain. However, in the consolidated financial statements, the gain on the sale is expected to be recorded as other comprehensive income since the Company applies International Financial Reporting Standards (IFRS) on a consolidated basis and classifies the long-term investment in equity securities as "equity financial assets measured at fair value through other comprehensive income". Therefore, there will be no impact on the Company's consolidated financial results for fiscal 2027.

Cautionary Statements with respect to Forward-Looking Statements

Certain of the statements made in this document are forward-looking statements, which are based on our current assumptions and beliefs in light of the information currently available to us. These forward-looking statements involve known and unknown risks, uncertainties and other factors. Such risks, uncertainties and other factors include, but are not limited to the following:

(1) General conditions in the Japanese or global economy;
(2) Unexpected changes in economic, political and legal conditions in countries where we operate or export;
(3) The effect of foreign exchange fluctuations on our results of operations;
(4) Intense competitive pressures to which our products are subject;
(5) Fluctuations in the price and ability of suppliers to provide the required quantity of raw materials for use in our production activities;
(6) Manufacturing delays or defects resulting from outsourcing or internal manufacturing processes;
(7) The possibility that future initiatives and in-process research and development may not produce the desired results;
(8) Companies or assets acquired by us not produce the returns or benefits, or bring in business opportunities;
(9) Inability to secure skilled employees;
(10) Damages on our information security systems from cyberattacks, etc. and significant costs in order to recover and maintain the systems;
(11) Insufficient protection of our trade secrets and intellectual property rights including patents;
(12) Expenses associated with licenses we require to continue to manufacture and sell products;
(13) Unintentional conflict with laws and regulations or newly enacted laws and regulations;
(14) Environmental liability and compliance obligations by tightening of environmental laws and regulations;
(15) Inability to respond to global climate change problems or delay in such response, which may lead to increased costs and negatively impact our corporate brands;
(16) Our market or supply chains being affected by plague, infectious diseases, terrorism, wars or similar events;
(17) Earthquakes and other natural disasters affecting our headquarters and major facilities as well as our suppliers and customers;
(18) Credit risk on trade receivables;
(19) Fluctuations in the value of financial instruments held by us;
(20) Impairment losses on property, plant and equipment, goodwill and intangible assets;
(21) Uncertainty over income tax and deferred tax assets; and
(22) Changes in accounting standards.

Due to such risks, uncertainties and other factors, our actual results, performance, achievements or financial condition may be substantially different from any future results, performance, achievements or financial condition expressed or implied by these forward-looking statements. We undertake no obligation to publicly update any forward-looking statements included in this document.